

**Income Tax (Concessionary Rate of Tax for Approved Headquarters Company)
(Amendment) Regulations 2006**

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No. S 92

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(CONCESSIONARY RATE OF TAX FOR APPROVED HEADQUARTERS
COMPANY) (AMENDMENT) REGULATIONS 2006

In exercise of the powers conferred by section 43E of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Income Tax (Concessionary Rate of Tax for Approved Headquarters Company) (Amendment) Regulations 2006 and shall be deemed to have come into operation on 30th January 2006.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax for Approved Headquarters Company) Regulations (Rg 6) is amended —

(a) by deleting the words “its issued share capital is” in paragraph (n)(i) of the